

APPENDIX I.

CHAPTER I.—ARTICLE 4.

Receipt and custody of cash chests and other valuables of Departments.

The following officers are authorised to place their cash chests (locked and sealed) for safe custody in the Treasury nearest to them:—

- (a) Officers of the Public Works Department.
- (b) Presiding Judges of all the Civil Courts in the State.
- (c) Agricultural Inspectors. (*G. O. No. 7677-8—A. & E. 99-19-13, dated 17th February 1920.*)
- (d) Sericultural Inspectors. (*G. O. No. I. C. 751-2—A. & E. 266-23-2, dated 29th July 1924.*)

2. Whenever there is sufficient space available in the Strong Rooms of the treasuries, permission may be granted by the Deputy Commissioners of Districts, for keeping, for safe custody, in the treasuries, the cash boxes of the Local Bodies. (*G. O. No. L. 4718-37—L. B. 144-23-3. dated 5th January 1925.*)

3. Chests or boxes containing valuable properties and securities belonging to wards may be deposited, under the orders of the Court, in the Government Treasury for safe custody, till the wards come of age or till the court orders their withdrawal. In such cases, a fee of one rupee per mensem shall be levied for each chest or box (*G. O. No. Fl. 6352-3—G. F. 99-18-4, dated 27th May 1919.*).

4. Agricultural banks are allowed to lodge, for safe custody in Taluk or District Treasuries, the discharged bonds, title deeds or other documents. (*G. O. No. 9195-35—Fl. 888, dated 24th March 1898.*)

5. Under para 7 of the rules for the evacuation and disinfection of towns and villages, other than the cities of Bangalore and Mysore, (the Mysore Plague Regulation and Rules) District and Taluk Treasuries are authorised to receive for safe custody, valuables belonging to private persons deposited at the time of evacuation of a town or village owing to plague,

If a box or boxes containing cash or valuables so deposited be not removed by the owner or owners within three months from the date of re-occupation of the village or town, it will be in the discretion of the Deputy Commissioner to levy a monthly fee ranging from annas four to rupee one on each such box. (*G. O. Nos. Fl. 861-2, dated 15th September 1903 and 1613-24—San 137-05, dated 18th August 1906.*)

6. The cash chests of Post Offices may be imbedded in a prominent place in the treasury guard room adjoining the strong room in Taluk Treasuries. Access to the guard room should be given to the officials of the Postal Department to enable them to open the chests whenever necessary. Any extra expenditure that this arrangement may involve will be borne by the Imperial Postal Department. (*G. O. No. J. 3166-76—Pol 69-12-12, dated 6th May 1914.*)

7. Jewels and other valuables belonging to temples may be deposited for safe custody in Taluk or District Treasuries, under the sanction of the Deputy Commissioner. In such cases, the temple authority should present the articles to the treasury, secured in a separate box or bag, together with a list in duplicate, in the prescribed form, duly signed by such authority. The Officer in charge of the treasury, after carefully verifying the articles, should sign the lists, return one to the temple authority and keep the other in the treasury together with the jewels. A separate box should be provided for each individual institution when the value of the jewels in the ordinary custody of the treasury exceeds Rs. 1,000. After an inventory is taken, the box should be locked and sealed by the Treasury Officer. The temple seal, where one exists, should also be affixed thereto. When any jewels are withdrawn, a proper acquittance should be taken, from the person or persons taking delivery, in the original list retained at the treasury. A note of the delivery should also be made by the Treasury Officer in the duplicate list left in the custody of the temple authority. Detailed rules are given in Government Order No. 1833-43.—Muz. 535-09-16, dated 18th January 1919.

8. Bullion, jewellery and other valuables coming into the hands of a Government officer in his official capacity may be received for safe custody at the discretion of the Deputy Commissioner, Treasury Department.

9. For the chests and parcels received, a register should be maintained showing :—

- (i) Serial number ;
- (ii) Date of receipt ;
- (iii) From whom received ;
- (iv) Number of boxes, packets, etc., and marks on them if any ;

- (v) Description of valuables said to be contained in them ;
- (vi) Circumstances and conditions of receipt ;
- (vii) Initials of Treasury Officer and of Treasurer ;
- (viii) Date of return ;
- (ix) To whom returned ;
- (x) Initials of Treasury Officer and of Treasurer ;
- (xi) Full signature of the person through whom the article was returned.

10 In the case of departmental cash chests, a single entry only is made in the register, quoting the Government order, if any, under which the chest is received. A separate register should be kept for the daily return and deposit of the chest. This register should contain the Treasury Officer's acknowledgment and remain with the head of the office, when the chest is in the strong room. When the head of the office requires the return of the cash chest, he should sign an acknowledgment in this register and send it to the treasury. On receipt of the signed register, the Treasury Officer should return the cash chest.

11. The Treasury Officer and the Treasurer should, before placing the boxes, etc., under double locks, see that the seals are intact. When a change in the charge of a treasury takes place, the Relieving Officer should see that the seals are in proper order and that the packets, etc., in the treasury agree with the entries in the register. Any safe custody receipt granted by the treasury should be duly noted in the register, and its return insisted upon before the valuables are given up.

12. (a) The Treasury Officers should examine once a month, the condition of boxes of jewellery, bullion and other valuables lodged in the treasury for safe custody and record the result of such examination in the register of boxes kept at the treasury.

(b) The examination should be confined to the outward appearance of the boxes, *viz.*, locks and seals.

13. If the cash chest of a civil court is sent to the treasury after it has been closed, it should be taken charge of by the officer in charge of the treasury guard who will give an acknowledgment in the receipt book with which it is sent. On the opening of the treasury the following day, the chest should be made over by the guard officer to the Treasury Officer, who should, if the box be locked and the seals intact, direct it to be kept in the treasury, giving the guard officer an acknowledgment therefor. The Treasury Officer will not be responsible for the cash chest while it is in the charge of the treasury guard. (*G. O. No. Fl. 1050-60, dated 24th October 1903.*)

14. In case of money arriving from a distance too late in the day for examination, it may be kept in sealed bags under double locks, but only until the following day, the fact being recorded in the register mentioned above.

15. A list of the chests, packets, jewels, etc., remaining in each treasury, should be submitted regularly every month to the Deputy Commissioner of the District for scrutiny. (*G. O. No. 6193-202—R. F. 185-92, dated 31st October 1892 and No. R. 2084-93—R. M. 12-23-2, dated 14th November 1923.*)